

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.755/PUN/2022

निर्धारण वर्ष / Assessment Year : 2014-15

Krishnakant Kudale Nagari Sahakari Patsanstha Maryadit 1294, Neelkanth Apt., Opp. Balgandharv Rajmandir, Shivajinagar, Pune – 411007 PAN: AACAS1230K	Vs.	ITO, Ward 2(1), Pune
Appellant		Respondent

Assessee by Revenue by None
Shri Kalpesh Kumar Rupavatiya

Date of hearing 07-12-2022
Date of pronouncement 07-12-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order passed by Id. CIT(A), Pune-13 on 30.08.2022 in relation to assessment year 2014-15.

2. The assessee in this appeal is aggrieved by certain disallowance confirmed in the first appeal.

3. The factual matrix of the case is that the assessee filed return declaring total income at Nil. The assessment was completed at total income of Rs.21,24,970 denying the benefit

of deduction u/s 80P of the Act. The assessee preferred first appeal before the Id. CIT(A). Though certain opportunities were given by the Id. CIT(A), but the assessee remained quiet and did not respond. Accordingly, the Id. CIT(A) dismissed the appeal in *limine* on the ground of non-appearance by the assessee before him.

4. I have heard the Id. DR and perused the record. It is seen from the impugned order that the Id. CIT(A) dismissed the appeal at the threshold. It is a settled position that if assessee remains absent before CIT(A), it becomes the latter's duty to dispose of the appeal *ex-parte* but on merits. CIT(A) has no option of dismissing an appeal *in limine* for non-prosecution in the absence of assessee participating in the appellate proceedings. The Id. CIT(A) in the extant facts has dismissed the appeal of the assessee for non-appearance. In the given circumstances, I set aside the impugned order and remit the matter to the file of the Id. CIT(A) for disposing of the appeal on merits. Needless to say, the assessee will be allowed proper opportunity of hearing by the CIT(A).

5. In the result, appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 07th December,
2022.

Sd/-
(R.S.SYAL)
उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 07th December, 2022
GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A), Pune-13
4. The Pr.CIT-2, Pune
5. DR, ITAT, 'SMC' Bench, Pune
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	07-12-2022	Sr.PS
2.	Draft placed before author	07-12-2022	Sr.PS
3.	Draft proposed & placed before the second member	-	JM
4.	Draft discussed/approved by Second Member.	-	JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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